

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Case No.
)	
DELROY A. JAMES,)	
)	
Defendant.)	
_____)	

COMPLAINT

COMES NOW the United States of America and makes the following allegations against Delroy A. James.

1. This is a civil action in which the United States seeks to reduce to judgment certain federal tax assessments against the defendant, Delroy A. James.

2. This civil action is commenced at the request and with the authorization of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, pursuant to 26 U.S.C. § 7401.

3. Jurisdiction over this action is conferred upon this Court by 28 U.S.C. §§ 1340 and 1345, as well as 26 U.S.C. § 7402.

4. Venue is proper in this Court under 28 U.S.C. § 1396 because Delroy A. James resides at 32 Coriander Way, Englewood, New Jersey, within this judicial district.

5. The plaintiff is the United States of America.

6. The defendant is Delroy A. James.

7. A delegate of the Secretary of the Treasury of the United States made the following assessments of federal income tax, penalties, and interest against Delroy A. James:

<u>Assessment Date</u>	<u>Tax Period</u>	<u>Amount</u>
May 13, 2002	1997	\$5,661.26
May 13, 2002	1998	\$2,234.13
May 27, 2002	2001	\$1,848.51

8. On information and belief, the United States gave Delroy A. James proper notice and demand for payment of the assessments described in paragraph 7 above.

9. As of April 30, 2012, Delroy A. James was indebted to the United States in the amount of \$5,939.33 on account of the assessments described in paragraph 7 above.

WHEREFORE, the United States respectfully prays,

A. That the Court render judgment in favor of the United States and against Delroy A. James, in the amount of \$5,939, together with statutory additions and interest according to law accruing from April 30, 2012, until paid; and

B. That the Court award the United States such further relief, including the costs of this action, as the Court may deem to be just and appropriate.

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DATED: May 7, 2012.

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